

AMENDED IN ASSEMBLY APRIL 29, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 824**

---

**Introduced by Assembly Member Harkey**

February 26, 2009

---

An act to amend Section 1622.6 of, and to ~~add Sections 1612.9 and 1612.10 to~~, *repeal and add Sections 1612.5 and 1612.7 of*, the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 824, as amended, Harkey. Property taxation: assessment procedures.

Existing law requires, when an application for equalization is filed by a member or alternate member of an assessment appeals board on his or her own behalf or the behalf of specified family members, that the assessment appeal be heard by a special alternate assessment appeals board panel appointed by order of the presiding judge of the superior court, as specified. Existing law requires a member or alternate member of an assessment appeals board to notify the clerk immediately upon filing such an application on his or her own behalf, or upon his or her decision to represent a specified family member.

This bill would ~~extend~~, *instead, make* those provisions *applicable* to applications for equalization filed by ~~any current employee of the county counsel who either advises the assessment appeals board or represents the assessor before the assessment appeals board~~ *a current member of an assessment appeals board, or an alternate member, in the county in which the board member or alternate member serves, a current assessment hearing officer in the county in which the hearing officer serves, a current employee of the county counsel who advises the*

*assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed, or an application in which one of those specified persons represents his or her spouse, parent, or child. This bill would also allow, in the discretion of the clerk of the board, an application appeal to be heard by—~~an~~ a special alternate board consisting of 3 special alternate assessment appeals board members who are qualified and in good standing in another county. The bill would provide that the special alternate appeals board may hear only the application for equalization set forth in the transmittal document prepared by the clerk of the board of the county in which the application is filed, and would require that each appeals board member on the special alternate board be in good standing in his or her county.*

Existing law provides that no current employees of the office of the clerk of the county board of equalization or assessment appeals board may represent an applicant for compensation on any application for equalization, as specified. *Existing law requires an employee of the clerk of the assessment appeals board to notify the clerk immediately upon filing an application on his or her own behalf or upon his or her decision to represent specified family members in an assessment appeal.*

*This bill would—~~extend those provisions, instead, make those provisions applicable to prohibit a current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves, a current assessment hearing officer in the county in which the officer serves, a current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed, a current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed, and to a current employee of the assessor's office in the county in which the person is employed,~~ as specified from representing an applicant for compensation on any application for equalization, as specified, and would require those persons to provide notification to the clerk of the board immediately upon filing an application for equalization on his or her own behalf, or upon his or her decision to represent specified family members in an assessment appeal.*

By increasing the duties of local government officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1     ~~SECTION 1. Section 1612.9 is added to the Revenue and~~  
2     ~~Taxation Code, to read:~~

3     ~~1612.9. No current employee of the county counsel who advises~~  
4     ~~the assessment appeals board or represents the assessor before the~~  
5     ~~assessment appeals board may represent an applicant for~~  
6     ~~compensation on any application for equalization filed pursuant~~  
7     ~~to Section 1603.~~

8     ~~SEC. 2. Section 1612.10 is added to the Revenue and Taxation~~  
9     ~~Code, to read:~~

10    ~~1612.10. Any current employee of the county counsel who~~  
11    ~~either advises the assessment appeals board or represents the~~  
12    ~~assessor before the assessment appeals board shall notify the clerk~~  
13    ~~immediately upon filing an application on his or her own behalf,~~  
14    ~~or upon his or her decision to represent his or her spouse, parent,~~  
15    ~~or child in an assessment appeal. The application shall be heard~~  
16    ~~in accordance with the provisions of Section 1622.6.~~

17    ~~SECTION 1. Section 1612.5 of the Revenue and Taxation Code~~  
18    ~~is repealed.~~

19    ~~1612.5. No current employee of the office of the clerk of the~~  
20    ~~county board of equalization or assessment appeals board may~~  
21    ~~represent an applicant for compensation on any application for~~  
22    ~~equalization filed pursuant to Section 1603.~~

23    ~~SEC. 2. Section 1612.5 is added to the Revenue and Taxation~~  
24    ~~Code, to read:~~

25    ~~1612.5. The following persons may not represent an applicant~~  
26    ~~for compensation on any application for equalization filed pursuant~~  
27    ~~to Section 1603:~~

1 (a) A current member of an assessment appeals board, or any  
2 alternate member, in the county in which the board member or  
3 alternate member serves.

4 (b) A current assessment hearing officer in the county in which  
5 the hearing officer serves.

6 (c) A current employee of the office of the clerk of the county  
7 board of equalization or assessment appeals board in the county  
8 in which the person is employed.

9 (d) A current employee of the county counsel who advises the  
10 assessment appeals board or represents the assessor before the  
11 assessment appeals board in the county in which the person is  
12 employed.

13 (e) A current employee of the assessor's office in the county in  
14 which the person is employed in accordance with Section 1365.

15 SEC. 3. Section 1612.7 of the Revenue and Taxation Code is  
16 repealed.

17 ~~1612.7. An employee of the clerk of the assessment appeals~~  
18 ~~board shall notify the clerk immediately upon filing an application~~  
19 ~~on his or her own behalf, or upon his or her decision to represent~~  
20 ~~his or her spouse, parent, or child in an assessment appeal. The~~  
21 ~~application shall be heard in accordance with the provisions of~~  
22 ~~Section 1622.6.~~

23 SEC. 4. Section 1612.7 is added to the Revenue and Taxation  
24 Code, to read:

25 1612.7. (a) The following persons shall notify the clerk of the  
26 board immediately upon filing an application for equalization  
27 pursuant to Section 1603 on his or her own behalf, or upon his or  
28 her decision to represent his or her spouse, parent, or child in an  
29 assessment appeal:

30 (1) A current member of an assessment appeals board, or any  
31 alternate member, in the county in which the board member or  
32 alternate member serves.

33 (2) A current assessment hearing officer in the county in which  
34 the hearing officer serves.

35 (3) A current employee of the office of the clerk of the county  
36 board of equalization or assessment appeals board in the county  
37 in which the person is employed.

38 (4) A current employee of the county counsel who advises the  
39 assessment appeals board or represents the assessor before the

1 *assessment appeals board in the county in which the person is*  
2 *employed.*

3 *(b) An application for equalization filed pursuant to Section*  
4 *1603 by a person specified in subdivision (a) or an application in*  
5 *which a person specified in subdivision (a) represents his or her*  
6 *spouse, parent, or child, shall be heard in accordance with Section*  
7 *1622.6.*

8 ~~SEC. 3.~~

9 *SEC. 5.* Section 1622.6 of the Revenue and Taxation Code is  
10 amended to read:

11 1622.6. (a) (1) An application for equalization filed pursuant  
12 ~~to Section 1603 by a member or alternate member of an assessment~~  
13 ~~appeals board, or an application in which that member represents~~  
14 *Section 1603 by a person described in Section 1612.7, or an*  
15 *application in which a person described in Section 1612.7*  
16 *represents his or her spouse, parent, or child, shall be heard before*  
17 *an assessment appeals board panel consisting of three special*  
18 *alternate assessment appeals board members appointed by order*  
19 *of the presiding judge of the superior court in the county in which*  
20 *the application is filed.*

21 *(2) A special alternate assessment appeals board member may*  
22 *hear only the application for equalization set forth in the superior*  
23 *court order appointing the member.*

24 *(3) A person shall be eligible for appointment as a special*  
25 *alternate assessment appeals board member if he or she meets the*  
26 *criteria and files the documentation described in subdivisions (a)*  
27 *and (b) of Section 1624, subject to the prohibitions described in*  
28 *Sections 1624.1 and 1624.2.*

29 (b) (1) Notwithstanding subdivision (a), at the discretion of the  
30 clerk of the board, ~~these applications may be heard before an~~  
31 ~~alternate board~~ *the applications may be heard before a special*  
32 *alternate board formed pursuant to this subdivision consisting of*  
33 *three special alternate assessment appeals board members who are*  
34 *qualified and in good standing in another county in California.*

35 (2) *The special alternate board may hear only the application*  
36 *for equalization set forth in the transmittal document prepared by*  
37 *the clerk of the board of the county in which the application is*  
38 *filed.*

39 (3) *Each appeals board member on the special alternate board*  
40 *shall be in good standing in his or her county. A board member is*

1 *in good standing if he or she is actively serving as an assessment*  
2 *appeals board member in his or her county.*

3 ~~(e) A member or alternate member of an assessment appeals~~  
4 ~~board shall notify the clerk immediately upon filing an application~~  
5 ~~on his or her own behalf, or upon his or her decision to represent~~  
6 ~~his or her spouse, parent, or child in an assessment appeal matter.~~  
7 ~~A special alternate assessment appeals board member may hear~~  
8 ~~only the application or applications for equalization set forth in~~  
9 ~~the superior court order appointing the member pursuant to~~  
10 ~~subdivision (a) or in the transmittal document prepared by the clerk~~  
11 ~~of the board of the county in which the application is filed pursuant~~  
12 ~~to subdivision (b).~~

13 ~~(d) Any person shall be eligible for appointment as a special~~  
14 ~~alternate assessment appeals board member who meets the~~  
15 ~~qualifications set forth in Section 1624. Sections 1624.1 and 1624.2~~  
16 ~~shall be applicable to the appointment of a special assessment~~  
17 ~~appeals board member.~~

18 ~~SEC. 4.~~

19 *SEC. 6.* If the Commission on State Mandates determines that  
20 this act contains costs mandated by the state, reimbursement to  
21 local agencies and school districts for those costs shall be made  
22 pursuant to Part 7 (commencing with Section 17500) of Division  
23 4 of Title 2 of the Government Code.